

Matt Blunt
Governor



Larry W. Schepker
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Division of Accounting
570 Truman Building, 301 West High Street
Post Office Box 809
Jefferson City, Missouri 65102
(573) 751-2971
INTERNET: <http://www.oa.mo.gov/acct>
E-MAIL: acctmail@oa.mo.gov

Thomas J. Sadowski
Director

M E M O R A N D U M

TO: All Agencies
FROM: OA Accounting
DATE: May 7, 2008
RE: SAM II Fixed Asset Changes

Beginning July 1, 2008, the fixed asset disposition methods U (under threshold) and E (error correction) will not be available for use on the Fixed Asset Disposition (FD) document. Assets that need to be removed from the subsystem for either of these reasons will have to be removed using the Fixed Asset Acquisition (FA) cancel procedures outlined in the Fixed Assets Policies and Procedures Manual found at <http://www.mo.gov/mo/samii/fin/p&p.html>.

The following additions or changes will take effect in SAM II in fiscal year 2009:

Fixed Asset Types

N – Intangible Assets

Object Codes

All of the following require a sub-object code.

2686 Under Threshold Non-Mainframe Computer Software

2687 Under Threshold Mainframe Computer Software

2706 Non-Mainframe Computer Software*

2707 Mainframe Computer Software*

2895 Mainframe Computer Software Leases, Capital*

2896 Non-Mainframe Computer Software Leases, Capital*

2911 Mainframe Computer Software Rentals

2912 Non-Mainframe Computer Software Rentals

* Requires a balance sheet account code

Balance Sheet Accounts

1704 Intangible Assets

1804 Accumulated Depreciation, Intangible Assets